

BOBBY R. BOLTON, District 1

PRENTISS GARNER, District 2

JOHN W. ANDERSON, District 3

JOHN R. THOMPSON, District 4

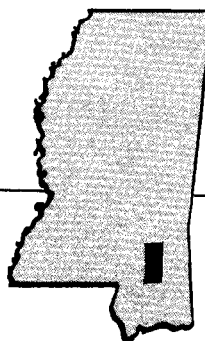
W. P. COOLEY, District 5

PERRY

COUNTY

OFFICE OF
BOARD OF SUPERVISORS
NEW AUGUSTA, MISSISSIPPI 39462

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SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For Year Ended September 30, 2003

Office of the State Auditor
P.O. Box 956
Jackson, Mississippi 39205

Gentlemen:

Perry County respectfully submits the following summary schedule of prior audit findings relative to federal awards.

DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT

2002 - FINDING NO. 1: HOME Investment Partnerships Program/Passed-through the Mississippi Development Authority, CFDA No. 14.239

Condition: During compliance testing for the 01-02 award year, we noted that Perry County did not comply with the grant's cash management provisions which require the County follow procedures to minimize the time elapsing between the transfer of funds from the U.S. Treasury and disbursement. There were several occasions when cash was drawn down, but the related expenditures of grant funds was more than 15 days. Also, the grant administrator provided inaccurate information as to the completion of projects and as a result, the Board of Supervisors approved requests for cash prior to the completion of projects.

Recommendation: In future years, Perry County should request funds only when accurate information has been provided from the grant administrator concerning the needed eligible costs. A payment should be remitted as soon as grant funds are received.

Current Status: Corrective action was taken.

Sincerely yours,

Natalie Harvison
Natalie Harvison
Comptroller
(601) 964-8370